

APPENDIX 6:

Water District Tax Rate Rollback Worksheet

Maintenance and Operations (M&O) Rate:		
1.	2005 average appraised value of residence homestead	\$ _____
2.	2005 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$ _____
3.	2005 average taxable value of residence homestead (line 1 minus line 2)	\$ _____
4.	2005 adopted M&O tax rate (per \$100 of value)	\$ _____ / \$100
5.	2005 M&O tax on average residence homestead (multiply line 3 by line 4, divide by \$100.)	\$ _____
6.	Percentage increase to the M&O taxes	x 8 %
7.	Highest M&O tax on average residence homestead with increase (multiply line 5 by 1.08.)	\$ _____
8.	2006 average appraised value of residence homestead	\$ _____
9.	2006 general exemptions available for the average homestead (excluding senior citizen's or disabled person's exemptions)	- \$ _____
10.	2006 average taxable value of residence homestead (line 8 minus line 9)	\$ _____
11.	Highest 2006 M&O Tax Rate (line 7 divided by line 10, multiply by \$100)	\$ _____ / \$100
12.	2006 Debt Tax Rate	\$ _____ / \$100
13.	2006 Contract Tax Rate	\$ _____ / \$100
14.	2006 Rollback Tax Rate (add lines 11, 12 and 13)	\$ _____ / \$100

This is the highest rate that the water district may adopt without triggering the rollback provisions in Water Code Section 49.236.

The Comptroller's office provides this sample worksheet as a service to water districts.